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WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA

FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION  
FOR THE YEAR ENDED  
JUNE 30, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the House Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: NOV 1 1 1988

WEST CHARLES COUNCIL ON AGING, INC.  
 FINANCIAL STATEMENTS  
 JUNE 30, 1998

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August 26, 1998

## ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors  
West Carroll Council on Aging, Inc.  
D&B Grove, Louisiana

We have compiled the accompanying general purpose financial statements of the West Carroll Council on Aging, Inc. as of and for the year ended June 30, 1998 as listed in the table of contents, and the accompanying supplementary information contained in Schedules 1 through 6, which are presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the West Carroll Council on Aging, Inc. We have not audited or reviewed the accompanying general purpose financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated August 26, 1998, on the results of our agreed-upon procedures.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

WEST CARROLL COUNCIL ON AGING, INC.  
ONE GROVE, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1997  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1997

ASSETS	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	GENERAL	GENERAL	NON-GOVERNMENTAL	
			FUND	FUND	1997	1996
Cash	-	15,757	-	-	15,757	7,909
Grants Receivable	-	3,355	-	-	3,355	3,373
Accounts Receivable	6,896	-	-	-	6,896	10,713
Prepaid Expenses	679	-	-	-	679	-
Fund Assets	-	-	178,745	-	178,745	190,371
Amounts to be Provided for Retirement of General Long-Term Debt	-	-	-	24,581	24,581	36,531
<b>TOTAL ASSETS</b>	<b>8,680</b>	<b>19,112</b>	<b>178,745</b>	<b>24,581</b>	<b>222,923</b>	<b>226,894</b>
<b>LIABILITIES</b>						
Accounts Payable	3,510	31,385	-	-	34,895	34,763
Notes Payable - Bank	-	-	-	3,145	3,145	10,907
Notes Payable - General	-	-	-	18,235	18,235	12,948
Long-Term Debt	-	-	-	-	-	-
Accumulated Unpaid Retirees	-	-	-	24,381	24,381	15,178
<b>TOTAL LIABILITIES</b>	<b>3,510</b>	<b>31,385</b>	<b>-</b>	<b>24,581</b>	<b>43,976</b>	<b>63,796</b>
<b>FUND EQUITY</b>						
Fund Equity:						
Fund Balances:						
Unassigned						
Undesignated	3,175	4,727	-	-	7,902	1,246
Investment in General Fund Assets	-	-	178,745	-	178,745	189,371
<b>TOTAL FUND EQUITY</b>	<b>3,175</b>	<b>4,727</b>	<b>178,745</b>	<b>-</b>	<b>186,647</b>	<b>161,698</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>8,680</b>	<b>19,112</b>	<b>178,745</b>	<b>24,581</b>	<b>222,923</b>	<b>226,894</b>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCES - ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED JUNE 30, 1998  
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1997

	GENERAL	SPECIAL REVENUE	TOTALS	
			(MEMORANDUM ONLY) 1998	1997
<b>REVENUES</b>				
Intergovernmental	18,842	188,188	206,927	173,264
Miscellaneous	<u>125,885</u>	<u>33,248</u>	<u>159,133</u>	<u>164,525</u>
<b>TOTAL REVENUES</b>	<b>144,727</b>	<b>221,436</b>	<b>243,261</b>	<b>237,789</b>
<b>EXPENDITURES</b>				
Current:				
Salaries	43,577	101,880	143,437	159,533
Fringe	4,408	14,853	19,268	20,380
Travel	404	2,509	3,113	3,800
Operating Services	24,421	41,218	65,639	91,200
Operating Supplies	2,744	48,106	50,850	48,543
Other Costs	23,223	2,348	25,571	20,846
Capital Outlay	<u>5,852</u>	<u>18,823</u>	<u>24,675</u>	<u>4,328</u>
<b>TOTAL EXPENDITURES</b>	<b>125,227</b>	<b>228,817</b>	<b>256,128</b>	<b>248,832</b>
Excess (Deficiency) of Revenues Over Expenditures	20,500	(7,381)	8,727	(11,043)
<b>OTHER FINANCING SOURCES (USES)</b>				
Loan Repayment	-	-	-	-
Operating Transfers In	-	47,737	47,737	26,086
Operating Transfers Out	( 18,213)	( 24,324)	( 42,737)	( 56,046)
Proceeds from Sale of Fixed Assets	<u>5,500</u>	<u>-</u>	<u>5,500</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	12,887	2,413	13,307	( 19,960)
<b>FUND BALANCES (DEFICIT)</b>				
Beginning of Year	( 8,712)	6,947	( 1,765)	6,918
Plus Reprogrammed - Prior Year	-	( 1,250)	( 1,250)	1,250
<b>END OF YEAR</b>	<b>4,175</b>	<b>5,727</b>	<b>4,302</b>	<b>( 2,792)</b>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET (GRAP BASIS) AND ACTUAL - SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Intergovernmental	170,845	168,705	15,840
Miscellaneous	15,187	31,849	15,852
<b>TOTAL REVENUES</b>	<b>186,032</b>	<b>200,554</b>	<b>14,522</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Salaries	183,451	183,860	591
Fringe	21,355	24,852	( 3,497)
Travel	2,496	2,500	187
Operating Services	35,414	43,518	( 8,104)
Operating Supplies	45,045	48,108	( 3,063)
Other Costs	968	2,348	( 1,380)
Capital Outlay	-	18,812	(18,812)
<b>TOTAL EXPENDITURES</b>	<b>197,821</b>	<b>238,007</b>	<b>(40,186)</b>
Excess (Deficiency) of Revenues over Expenditures	( 11,789)	( 37,453)	( 25,664)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers to	48,830	47,737	1,093
Operating Transfers Out	( 34,256)	( 34,528)	( 272)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-0-	1,209	1,209
<b>FUND BALANCE:</b>			
Beginning of Year	-	6,947	-
Funds Reprogrammed	-	( 1,260)	-
<b>END OF YEAR</b>	<b>-0-</b>	<b>5,687</b>	<b>-0-</b>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a. Reporting Entity:**

In 1968, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The West Carroll Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The primary function of the West Carroll Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

**b. Presentation of Statements:**

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1998, the GASB issued a codification of governmental accounting and

WEST CARROLL COUNCIL ON AGING, INC.  
ONE GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Presentation of statements: (Continued)

financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Government Auditing Standards, issued by the Comptroller General of the United States; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contracts; and, the Louisiana Governmental Audit Guide.

c. Fund Accounting:

The Council uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain functions or activities.

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

Governmental funds are used to account for all of most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

WEST CARROLL COUNCIL ON AGING, INC.  
ONE GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (Federal, state, or local) from which they are derived.

The following types of programs comprise the Council's General Fund:

Local

Local funds are received from various local sources; such funds not being restricted to any special use.

The Council's program participants also generate revenues through a variety of fund raising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the general fund's local program.

FOOA (Act 736)

FOOA (Act 736) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 736" funds at its discretion.

TITLE XIX Fund

The Title XIX Fund is used to account for funds which are used to provide payments for medical services provided to (1) cash assistance recipients, (2) members of certain mandatory and

WEST CARROLL COUNCIL ON AGING, INC.  
ONE DRIVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Title XIX Fund (Continued)

optional groups who do not receive cash assistance, and (3) other medically needed people who qualify under program guidelines. Title XIX funds are provided by the United States Department of Health and Human Services as direct reimbursement for costs incurred by the Council.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and other capital projects) that are legally restricted to expenditures for specified purposes.

The following are the funds which comprise the Council's Special Revenue Funds:

Title III-B Administration Fund

The Title III-B Administration Fund is used to account for the administration of Special Programs for the Aging. Title III-B administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

Title III-B Supportive Services Fund

Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

WEST CARROLL COUNCIL ON AGING, INC.  
DAN GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Title III C-1 Congregate Meals Fund

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Title III-D Fund

The III-D Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain

WEST CARROLL COUNCIL ON AGING, INC.  
ONE GRASS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Title III-D Fund (Continued)

dysfunction, and to the families of such victims. Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Utility Assistance Fund

The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging (LACCA) which in turn remits funds relating to West Carroll Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

U.S.D.A. Fund

The U.S.D.A. Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

WEST CASSELL COUNCIL ON AGING, INC.  
ONE GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting (Continued)

Special Revenue Funds (Continued)

Ombudsman Fund

The Ombudsman Fund is used to account for funds used to provide long-term care residents age 60 and older residing in long-term care facilities a representative to ensure that such resident's rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Ombudsman funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition assessment/ screening, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need." Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Emergency Food and Shelter Fund

This fund is used to account for the administration of funds whose purpose is to provide food and shelter assistance to

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Emergency Food and Shelter Fund (Continued)

individuals, to supplement and exceed current available resources, but not to substitute or reimburse ongoing programs and services.

FTA Fund

The FTA Fund is used to account for the acquisition of vehicles purchased in part with Federal funds under various capital assistance programs. The Louisiana Department of Transportation and Development (DOTD) coordinates the receipt and disbursement of the FTA funds and the required matching funds from the Council.

The Council has entered into two agreements with the DOTD to purchase two vans under an FTA program. The Council is responsible for matching 30% of the purchase price of each van.

The first van was acquired on February 23, 1998 with the following funds:

<u>FUNDS PROVIDED BY</u>	<u>AMOUNT</u>	<u>\$</u>
FY/OLA DOTD	18,613	70
Matching/West Carroll Police Jury	<u>3,062</u>	<u>30</u>
<u>TOTAL COST</u>	<u>21,675</u>	<u>100</u>

A purchase commitment for the second van exists at June 30, 1998 and will be funded as follows:

<u>MATCHING FUNDS - 30004:</u>		
Included in Prepaids		879
To Be Funded at Local Financial Institution		<u>6,080</u>
FY/OLA DOTD		<u>15,586</u>
<u>TOTAL COST</u>		<u>22,545</u>

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of West Carroll Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations.

e. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1990

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet.

g. Budget Policy:

The Council follows these procedures in establishing the budgetary data reflected in these financial statements.

The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award. The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.

The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year (June 30).

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The last approved amendment during the year was effective May 11, 1990.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

WEST CARROLL COUNCIL ON AGING, INC.  
ONE ECHOVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Budget Policy: (Continued)

The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.

Expenditures cannot legally exceed appropriations on an individual fund level.

Amounts were not budgeted for revenues and expenses for the Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

Amounts were not budgeted for the revenues and expenses of the General Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

Amounts were not budgeted for revenues and expenses for the Emergency Food and Shelter Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

h. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Note in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

i. Fixed Assets, Including Property Leased Under Capital Leases:

All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- i. Fixed Assets, Including Property Leased Under Capital Leases: (Continued)

Capital leases are recorded at the inception of the lease as capital outlay expenditures and other financing sources in governmental fund types and as assets and liabilities in the general Fixed Asset and General Long-Term Debt account groups, respectively. Lease payments are recorded as expenditures on the due date and reported as a reduction of the capitalized lease obligation in the General Long-Term account group.

The Council has classified its fixed assets as follows:

	Balance
	<u>\$/28/88</u>
Equipment and Furniture	99,028
Real Property	<u>71,717</u>
Total	<u>170,745</u>

Donated assets represent 2-0% of the above total for June 30, 1988.

- j. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

- k. Annual and Sick Leave:

For governmental fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. These amounts will be recorded as fund expenditures in the year in which they are paid or become due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave.

WEST CARROLL COUNCIL ON AGING, INC.  
CARE CENTER, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Related Party Transactions:

During the year, the Council provided management services to White Oaks Apartments, an apartment complex for the elderly which is regulated by HUD. The Council received management fees for this service based on allowable percentages. Management fees received for the year ended June 30, 1999, totaled \$19,597. The Council also has an accounts receivable from White Oaks Terrace Apartments in the amount of \$162.

m. Management's Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2 - Revenue Recognition - Intergovernmental Grants, Public Support, and Miscellaneous Revenues

Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis).

NOTE 2 - REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES

Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis).

Senior Center, State Allocation Act 7351, Title III B, C-1, C-2, D, F, and Omnibus funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. JFPA and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1988

NOTE 2 - REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES (Continued)

Intergovernmental Grants (Continued)

U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time.

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Councils on Aging to the Council under the Helping Hands program. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior center activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

OUT/STVA Reimbursement

Certain salaries are being supplemented by funds provided through the Job Training Partnership Act and the On Job Training Program. The Council participates in this program with the Union Council on Aging. The amount of such reimbursements during the fiscal year amounts to \$4,663.

NOTE 3 - CASH IN BANK

At June 30, 1988, the carrying amount of the Council's deposits was as follows:

Operating - checking	3,064
Payroll - checking	2,025
Special - checking	10,668
Cash on deposit in banks	<u>15,757</u>

The related bank balance (collected deposits) at that date was \$17,410. All of the deposits were covered by federal depository insurance. GAOB Statement 3 categorizes the credit risk of these deposits as Category 1 because they are fully insured.

WEST CARROLL COUNCIL ON AGING, INC.  
 ONE GROVE, MONROE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 1999

**NOTE 4 - GRANTS RECEIVABLE**

Grants receivable at June 30, 1999, consisted of reimbursements for expenses incurred under the following program:

Program Title	Fund	Amount
131 - Cash-in-Kind (U.S.D.A.)	Special Revenues	<u>2,360</u>

Management believes all receivables are collectible and no reserve for bad debts is needed.

**NOTE 5 - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets was as follows:

	Balance June 30, 1997	Additions	Deletions	Balance June 30, 1999
Furniture and Equipment	88,484	39,478	(186,902)	50,060
Real Property	31,212	-	-	31,212
<b>TOTAL General Fixed Assets</b>	<b>119,696</b>	<b>39,478</b>	<b>(186,902)</b>	<b>72,272</b>

**NOTE 6 - IN-KIND CONTRIBUTIONS**

The Council received various in-kind contributions during the year. The value of these contributions is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services.

In-kind contributions consisted of the time donated by volunteer workers at the senior centers and meal sites.

**NOTE 7 - BOARD OF DIRECTORS' COMPENSATION**

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

**NOTE 8 - INCOME TAX STATUS**

The Council, a non-profit corporation, is exempt from federal income taxation under Section 501 (c)(3) of the Internal Revenue Code as an organization that is not a private foundation as defined in Section 170(e) of the Code. It is also exempt from Louisiana income tax.

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 1998

**NOTE 9 - CHANGES IN LONG-TERM DEBT**

The following is a summary of transactions relating to the Council's long-term debt during the fiscal year 1998:

	Balance July 3, 1997	Net Increase (Reductions)	Balance June 30, 1998
Note Payable - House	12,948	( 920)	12,028
Accumulated Unpaid Vacation	15,176	( 2,975)	12,201
Note Payable-MCMA	10,487	( 6,242)	4,245
<b>TOTALS</b>	<b>38,611</b>	<b>(11,137)</b>	<b>27,474</b>

**NOTE 10 - JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES**

There is no litigation pending against the Council at June 30, 1998. In addition, the Council has no knowledge of any pending or threatened litigation. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

**NOTE 11 - ECONOMIC DEPENDENCY**

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 1999

**NOTE 12 - RISK MANAGEMENT**

The Council is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur.

**NOTE 13 - INTERFUND TRANSFERS**

Operating transfers in and out are listed by fund for the year ended June 30, 1999.

Fund	Funds Transferred Out					Total In
	Senior Center	SNR	Misc	General Fund	PCOR	
Transferred In				Total	per 10	
Title 130-0-						
Administration	-	-	-	-	169	169
Supportive Services	26,850	-	8,500	-	8,347	34,697
Title 130-0-1	-	7,843	-	1,848	1,848	9,691
Title 130-0-2	-	8,441	-	-	2,559	10,990
Contractman	-	-	-	185	-	185
Title 130-0	-	-	-	182	-	182
<b>TOTAL OUT</b>	<b>26,850</b>	<b>16,284</b>	<b>8,500</b>	<b>1,848</b>	<b>21,122</b>	<b>37,122</b>

**NOTE 14 - NOTES PAYABLE**

Lender	Current	Long-Term	Rate	SECURITY
Financial Institution	3,142	-0-	1%	Equipment
Individual	713	11,532	1%	Real Estate

Five year debt maturities as follows:

1999	2,850
2000	711
2001	834
2002	802
2003	816
Thereafter	8,079

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE 1

WEST CARROLL COUNCIL ON AGING, INC.  
ONE GROVE, LOUISIANA  
SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1980

	PROGRAMS OF THE GENERAL FUND		
	LOCAL (UNAPPORTIONED)	PCOA (ACT 124)	TOTALS
<b>REVENUES</b>			
Intergovernmentals:			
Office of Elderly Affairs	-	11,779	11,779
West Carroll Police Jury	8,000	-	8,000
Miscellaneous:			
Contract Meal Income	9,897	-	9,897
Management Fee Income	19,599	-	19,599
Title XIX	40,861	-	40,861
Contributions and Other	25,280	-	25,280
<b>TOTAL REVENUES</b>	<b>113,648</b>	<b>11,779</b>	<b>125,427</b>
<b>EXPENDITURES</b>			
Current:			
Salaries	43,571	-	43,571
Fringe	4,485	-	4,485
Tenure	604	-	604
Operating Services	24,421	-	24,421
Operating Supplies	3,744	-	3,744
Other Costs	23,513	-	23,513
Capital Outlay	8,883	-	8,883
<b>TOTAL EXPENDITURES</b>	<b>113,122</b>	<b>-0-</b>	<b>113,122</b>
Excess of Revenues over (Under) Expenditures	<u>5,226</u>	<u>11,779</u>	<u>26,600</u>
<b>OTHER FINANCED SOURCES (USES)</b>			
Operating Transfers In	-	-	-
Operating Transfers Out	( 1,824)	(11,778)	( 13,602)
Proceeds from Sale of Fixed Assets	3,580	-	3,580
Excess of Revenues and Other Sources over (Under) Expenditures and Other Uses	<u>12,000</u>	<u>-0-</u>	<u>12,000</u>
<b>FUND BALANCE</b>			
Beginning of Year	( 8,712)	-	( 8,712)
<b>END OF YEAR</b>	<u>3,178</u>	<u>-0-</u>	<u>3,178</u>

See accountants' report.





WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 1998

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>LOCAL - UNREVENUED</u>			
Salaries		41,577	-
Fringe	Sec	4,406	-
Travel	Budgeted	604	-
Operating Services		24,431	-
Operating Supplies		2,744	-
Other Costs		21,813	-
Capital Outlay		3,863	-
Transfers to Other Funds		13,213	-
<u>TOTALS</u>		<u>118,340</u>	<u>-0-</u>
<u>STATE OF LOUISIANA - ACT 744</u>			
Transfers to Other Funds:			
III AAA	-	169	( 169)
III-B	8,908	9,347	(1,547)
III C-1	4,335	1,504	3,207
III C-2	308	2,339	(2,031)
Senior Center	-	-	-
III-D	113	-	113
III-F	-	-	-
Deedeman	327	-	327
<u>TOTALS</u>	<u>14,728</u>	<u>14,179</u>	<u>-0-</u>
<u>TITLE III-B ADMINISTRATION</u>			
Salaries	3,881	3,574	327
Fringe	424	633	( 209)
Travel	136	303	25
Operating Services	1,934	2,350	( 216)
Operating Supplies	218	319	( 11)
Other Costs	73	69	5
Capital Outlay	-	-	-
<u>TOTALS</u>	<u>6,382</u>	<u>6,142</u>	<u>( 209)</u>

See ACCOUNTANTS' report.

WEST CARROLL COUNCIL ON AGING, INC.  
ONE GROVE, LOUISIANA  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1998

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>TITLE III-B SUPPORTIVE SERVICES</b>			
Salaries	44,953	45,941	( 978)
Fringe	4,970	4,085	( 885)
Travel	1,428	1,554	( 126)
Operating Services	11,928	10,825	1,103
Operating Supplies	2,858	3,147	( 289)
Other Costs	288	1,708	(1,420)
Capital Outlay	-	-	-
<b>TOTALS</b>	<b>68,325</b>	<b>66,470</b>	<b>(1,855)</b>
<b>TITLE III C-1</b>			
Salaries	31,487	*30,235	1,412
Fringe	3,524	4,286	( 762)
Travel	554	434	120
Operating Services	9,445	10,843	(1,178)
Operating Supplies	26,347	27,871	(1,524)
Other Costs	494	380	114
Capital Outlay	-	-	-
<b>TOTALS</b>	<b>72,857</b>	<b>74,055</b>	<b>(1,224)</b>
<b>TITLE III C-2</b>			
Salaries	17,624	*18,469	( 844)
Fringe	1,942	2,469	( 527)
Travel	328	266	62
Operating Services	7,039	7,910	( 871)
Operating supplies	15,543	14,693	( 850)
Other costs	183	366	( 183)
Capital Outlay	-	-	-
<b>TOTALS</b>	<b>42,389</b>	<b>44,133</b>	<b>(1,814)</b>

\*Includes a total of \$4,465 in salaries paid by OJT/OTPA.

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
ONE GROVE, LOUISIANA  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1999

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>SENIOR CENTER</u>			
Salaries	1,300	980	320
Fringe	146	91	49
Travel	-	-	-
Operating Services	1,429	1,503	( 75)
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	-	-	-
<u>TOTALS</u>	<u>2,774</u>	<u>2,580</u>	<u>234</u>
<u>TITLE III-B</u>			
Salaries	1,184	1,188	( 4)
Fringe	123	109	( 24)
Travel	84	81	3
Operating Services	168	189	( 21)
Operating Supplies	59	29	( 30)
Other Costs	6	6	-
Capital Outlay	-	-	-
<u>TOTALS</u>	<u>1,433</u>	<u>1,592</u>	<u>( 159)</u>
<u>TITLE III-F</u>			
Salaries	-	-	-
Fringe	-	-	-
Travel	-	-	-
Operating Services	1,668	1,638	30
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	-	-	-
<u>TOTALS</u>	<u>1,668</u>	<u>1,638</u>	<u>30</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
ONE GROVE, LOUISIANA  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1999

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>ADULT FUNDS</u>			
Operating Services	1,150	1,150	-0-
<u>GRANTS</u>			
Salaries	2,321	1,883	618
Fringe	245	245	(700)
Travel	80	71	12
operating services	434	220	208
operating supplies	40	40	( 8)
Other Costs	12	-	12
Capital Outlay	-	-	-
TOTALS	3,841	2,881	1,044
<u>SEDA</u>			
Transfer to Title III C-1	Not	7,883	N/A
Transfer to Title III C-2	Budgeted	5,442	N/A
TOTALS		13,284	
<u>MISCELLANEOUS GRANT</u>			
Transfer to Title III B Supportive Services	4,500	4,500	-0-
<u>UTILITY ASSISTANCE</u>			
Utility Assistance Programs:			
Ipa - Helping Hands	Not Budgeted	185	N/A
<u>EMERGENCY FOOD AND SHELTER</u>			
Operating Services	Not Budgeted	5,210	N/A
<u>ETA/ LA DTD</u>			
Capital Outlay	Not Budgeted	10,812	N/A

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 SCHEDULE OF PRIORITY SERVICES - TITLE III, PART B -  
 GRANT FOR SUPPORTIVE SERVICES  
 FOR THE YEAR ENDED JUNE 30, 1998

		Percent of OGSA GRANT
<u>ACCESS (30%)</u>		
Assisted Transportation	-	
Case Management	9,818	
Transportation	13,609	
Information and Assistance	18,848	
Outreach	<u>6,925</u>	
<u>TOTAL ACCESS EXPENSES</u>	<u>49,199</u>	<u>157.15%</u>
<u>IN-HOME (15%)</u>		
Homecare	14,878	
Visiting	<u>368</u>	
<u>TOTAL IN-HOME EXPENSES</u>	<u>15,246</u>	<u>51.82%</u>
<u>LEGAL (5%)</u>		
Legal Assistance	<u>1,481</u>	
<u>TOTAL LEGAL EXPENSES</u>	<u>1,481</u>	<u>5.0%</u>
<u>NON-PRIORITY SERVICES</u>	<u>5,828</u>	
<u>TOTAL TITLE III-B - SUPPORTIVE SERVICES EXPENDITURES</u>	<u>69,470</u>	
Less: Participant Contributions	( 728)	
Transfers In	<u>(28,877)</u>	
Title III-B - Supportive Services Grant	38,984	
Less: Transfers of Contract Allotments	<u>(15,885)</u>	
<u>ORIGINAL GRANT AWARD NET OF ADDITIONAL STATE FUNDING AND TRANSPORTATION FUNDS AND TRANSFERS OF CONTRACT ALLIEMENTS</u>	<u>23,099</u>	

WEST CANNON COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND  
 CHANGES IN GENERAL FIXED ASSETS  
 FOR THE YEAR ENDED JUNE 30, 1993

	BALANCE JUNE 30, 1992	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1993
<b>GENERAL FIXED ASSETS, at cost:</b>				
Furniture and Equipment	60,854	20,876	(18,301)	63,429
Real Property	<u>71,717</u>	-	-	<u>71,717</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>132,571</b>	<b>20,876</b>	<b>(18,301)</b>	<b>135,146</b>
Property Acquired Prior to July 1, 1993 <sup>1</sup>	69,896	-	( 3,481)	66,415
Property Acquired After July 1, 1993				
Title III - C-1	22,225	-	( 1,901)	20,324
Title III - C-2	11,283	-	( 905)	10,378
Title III - B-AAA	1,600	-	( 288)	1,312
Title III - B-AAA	3,489	-	( 487)	2,992
ACT - 725	1,419	-	-	1,419
Local Funds Unrestricted	36,466	1,800	( 9,288)	29,078
Senior Center	3,344	-	( 1,344)	2,000
Title III - D	68	-	( 21)	47
Title III - F	2,941	-	-	2,941
Title III - G	187	-	-	187
Ordovician	126	-	-	126
Emergency Food & Shelter	3,000	-	-	3,000
Section 5318 Vehicle	-	724,876	-	724,876
<b>TOTAL INVESTMENT IN FIXED ASSETS</b>	<b>132,571</b>	<b>724,876</b>	<b>(18,301)</b>	<b>839,146</b>

<sup>1</sup>Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1993.

<sup>2</sup>Of this amount, \$18,813 is special Revenue Funds - FTA and \$6,265 is General Local Unrestricted Funds.

See accountants' report.

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WEST CARROLL COUNCIL ON AGING, INC.  
 ONE GROVE, LOUISIANA  
 SCHEDULE OF FEDERAL AWARD EXPENDITURES  
 FOR THE YEAR ENDED JUNE 30, 1998

FEDERAL GRANT/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT YEAR	FEDERAL CFDA NUMBER	AMOUNT OF EXPENDITURES
<u>Department of Health and Human Services</u>			
Passed Through the Louisiana Governor's Office of Elderly Affairs:			
Special Programs for the Aging:			
Title III B-1 - Area Agency Administration	1-01-97- 6-30-98	93,044	4,938
Title III B - Supportive Services	1-01-97- 6-30-98	93,044	33,241
Title III C-1 - Congregate Meals	1-01-97- 6-30-98	93,044	19,492
Title III C-2 - Home Delivered Meals	1-01-97- 6-30-98	93,044	10,155
Title III D - In Home Services	1-01-97- 6-30-98	93,044	1,156
Title III F - Frail, Elderly Assistance	7-01-97- 6-30-98	93,044	1,419
Outcomes	7-01-97- 6-30-98	93,044	2,897
<u>Department of Agriculture</u>			
Passed Through the Louisiana Governor's Office of Elderly Affairs:			
USDA - Cash in Lieu of Commodities	7-01-97- 6-30-98	14,979	13,994
<u>Federal Emergency Management Agency</u>			
Emergency Flood and Shelter Program	9-30-97- 9-30-98	93,514	5,710
<u>Department of Labor</u>			
Passed Through the Louisiana Governor's Office of Elderly Affairs:			
Passed Through the Union Community Action Association, Inc.			
OUT - On the Job Training	7-01-97- 6-30-98	17,350	4,445

See Accountants' Report.

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WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 SCHEDULE OF FEDERAL AWARD EXPENDITURES  
 FOR THE YEAR ENDED JUNE 30, 1998

<u>FEDERAL GRANTOR/PASS THROUGH AGENCY/PROGRAM TITLE</u>	<u>GRANT YEAR</u>	<u>FEDERAL CFDA NUMBER</u>	<u>AMOUNT OF EXPENDITURE</u>
<u>Elderly and Persons with Disabilities Transportation Capital Assistance Program</u>			
Passed Through the Louisiana Department of Transportation and Development	N/A	20.580	<u>18,613</u>
<u>TOTAL EXPENDITURES</u>			<u>118,509</u>

See accountant's report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN - CURRENT YEAR  
FOR THE YEAR ENDED JUNE 30, 1998

FINDING 1998-1: The Council is using out-of-date computer hardware which limits its software use.

RECOMMENDATION: We recommend that the Council upgrade its computer hardware.

RESPONSE: Due to a lack of funds, management has not been able to purchase additional computer hardware or software.

ACTION TAKEN OR PLANNED: Management will seek additional funds to purchase a computer upgrade.

FINDING 1998-2: There is no rotation of duties and related cross-training of employees.

RECOMMENDATION: We recommend that all employees be cross-trained and duties be rotated so as to have two employees worked in all functions.

RESPONSE: Due to the illness of the ex-director, the Council has not been able to fully develop its rotation of duties policies.

ACTION TAKEN OR PLANNED: Management is working on having all employees cross-trained.

FINDING 1998-3: Employee time cards were not always approved by the employee's supervisor.

RECOMMENDATION: We recommend all time cards be approved before payment.

RESPONSE: This was an oversight on a few cards.

ACTION TAKEN OR PLANNED: Management will double-check all time cards for approval before payment of payroll.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 1998

SECTION I - INTERNAL CONTROL

Findings: There was no rotation of duties.

Status: There is still no rotation of duties. Management is continuing to try to cross-train the staff.

Findings: Employee accounts receivables are not paid in a timely manner.

Status: Employee accounts receivables were paid in a timely manner for the year ended June 30, 1998.

Finding: Computer hardware and software needs to be upgraded.

Status: Management is continuing to search for funds to be used to upgrade existing computer hardware and software.

# JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

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7001 N. BOHANNAN, ORL.



Certified Public Accountants  
8000 Armande Street  
Metairie, Louisiana 70001  
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Facsimile: (504) 885-4000

- Accounting & Auditing
- Mgt. & Health
- Non-Profit Organizations
- Business & Financial Planning
- Tax Preparation & Planning
- Individual & Partnership
- Corporate & Valuation
- Consulting & Project Services

August 26, 1998

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING FORERUN-UP PROCEDURES

To the Board of Directors  
West Carroll Council on Aging, Inc.  
Oak Grove, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the Management of West Carroll Council on Aging, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agencies solely to assist the users in evaluating management's assertions about West Carroll Council on Aging, Inc.'s compliance with certain laws and regulations during the year ended June 30, 1998 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Federal, State, and Local Awards

1. Determine the amount of Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

West Carroll Council on Aging, Inc.'s Federal award expenditures for all Federal programs for the fiscal year are listed at Schedule 6.

2. For each Federal, state, and local award, we randomly select six disbursements from each award administered during the period under examination, provided that no more than thirty disbursements would be selected.
3. For the items selected in procedure 2, we traced the thirty disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the thirty selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, we determined if the thirty disbursements were properly coded to the correct fund and general ledger account.

All thirty payments were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the thirty disbursements received approval from proper authorities.

Inspection of documentation supporting each of the thirty selected disbursements indicated approvals from the director of proper person. Two payments were supported by employees' time cards which were not approved.

6. For the items selected in procedure 2: For Federal awards we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. Disbursements complied with allowability requirements.

Eligibility:

We reviewed the previously listed disbursements for eligibility requirements. Disbursements complied with eligibility requirements.

Reporting:

We reviewed the previously listed disbursements for reporting requirements. Disbursements complied with reporting requirements.

3. For the programs selected for testing in procedure 2 that had been closed out during the period under review, we compared the close-out report, when required, with the Council's financial records to determine whether the amounts agree.

The thirty disbursements selected included four Federal programs that were closed out during the period of our review. We compared the close-out reports for these four Federal programs with the Council's financial records. The amounts reported on the close-out reports agreed to the Council's financial records.

## Meetings

8. We examined evidence indicating that agendas for meetings recorded in the minutes book were posted as an open meeting as required by 15A-NJ 42:1 through 42:12(the open meetings law).

West Carroll Council on Aging, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of West Carroll Council on Aging, Inc.'s office building. Management has asserted that such documents were properly posted. We examined copies of agendas attached to minutes supporting this assertion.

## Comprehensive Budget

9. For all grants exceeding five thousand dollars, we determined that each applicable Federal, state, or local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

West Carroll Council on Aging, Inc. provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

## Prior Comments and Recommendations

10. We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

In the audit for the year ended June 30, 1991, we reported the following internal control findings:

There was no rotation of duties, employees' accounts receivables were not paid in a timely manner, and computer hardware and software needs to be upgraded. The comments relating to employees' accounts receivables has been resolved by management; however, the comments relating to rotation of duties and upgrading computer hardware and software have not been resolved by management.

There were no prior year compliance findings.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of West Carroll Council on Aging, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Assistance Engagements of Quasi-public Entities)**

AUGUST 12, 1998 (Date Transmitted)

JOHNSON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
7007 AIRPORT STREET  
MONROE, LA 70001

(Auditors)

In connection with your compilation of our financial statements as of JUNE 30, 1998 and for the period then ended, and as required by Louisiana Revised Statute 24:813 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations (prior to making these representations).

These representations are based on the information available to us as of (date of AUGUST 12, 1998 completion/representation).

**Federal, State, and Local Awards**

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes  No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes  No

The reports filed with federal, state, and local agencies are properly supported by copies of original and supporting documentation.

Yes  No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No

#### Open Meetings

Our meetings, so they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes  No

#### Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for these grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes  No

#### Prior Year Comments

We have received all prior-year recommendations and/or comments.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

	Acting Director	<u>8-11-08</u>	Date
	Chairman	<u>8-11-08</u>	Date
	Panel Chair	<u>8-11-08</u>	Date

**DATA COLLECTION FORM**

FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES

CDF Form 100-0001 (May 1990) is a substitute for this form. (Date Submitted) <u>9.18.98</u>		RETURN TO: Legislative Auditor Aid Engagement Processing Post Office Box 8087 Baton Rouge, Louisiana 70804-0887	
1. Fiscal Year (ending date for this submission): <u>1997-1998</u>		2. Type of Report: <input type="checkbox"/> Single audit <input type="checkbox"/> GASB Audit Standards Audit <input type="checkbox"/> Compilation <input type="checkbox"/> Compilation/Attestation <input type="checkbox"/> Program audit <input type="checkbox"/> Other	
3. Audit Period Covered: <input type="checkbox"/> Annual <input type="checkbox"/> Interim		4. AUDITOR INFORMATION Name: <u>BEST DORRILL COUNCIL ON ASING, INC.</u> Street Address (Mailing and Report): <u>287 EAST WYTHESON</u> Mailing Address (PO Box): <u>P.O. Box 1280</u> City: <u>ORLÉANS</u> State: <u>LA</u> Zip: <u>71302</u> Auditor Contact: Name: <u>REYNOLD RAGER</u> Title: <u>ACTING DIRECTOR</u> Telephone: <u>(318) 428-4237</u> Fax: <u>(338) 428-2087</u> Email (Optional):	
5. AUDITOR INFORMATION Name: <u>JOHNSTON, PIRRY, JOHNSON &amp; ASSOCIATES, L.L.P.</u> Street Address (Mailing and Report): <u>3901 AIRBORNE DRIVE</u> Mailing Address (PO Box): <u>SARNO</u> City: <u>MONROE</u> State: <u>LA</u> Zip: <u>71271</u> Auditor Contact: Name: <u>ROSEANNE PERROT</u> Title: <u>CFA</u> Telephone: <u>(318) 382-1411</u> Fax: <u>(318) 373-8023</u> Email (Optional):			
Complete Title, Appointed, Agency for Report and the Official for Separate Report (All to be listed): <u>BOY AIRLINE AGENT</u>			
If there are no modifications to the auditor's financial opinion, no separate conditions, no material weaknesses, no reported instances of non-compliance, and no non-compliance other than the one set out below, do not complete the rest of this form. <input type="checkbox"/>			
6. MODAL STATEMENTS a. Type of audit report on financial statements: <input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Unqualified opinion <input type="checkbox"/> Qualified opinion <input type="checkbox"/> Adverse opinion <input type="checkbox"/> Disclaimer of opinion b. Is a going concern separate paragraph included in the audit report? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No c. Do any of the facts have which are disclosed? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No 7. Material Weaknesses Does the entity have internal control issues: <input type="checkbox"/> material weaknesses <input type="checkbox"/> reportable conditions <input type="checkbox"/> not applicable 8. Compliance Does the entity have compliance issues: <input type="checkbox"/> legal acts <input type="checkbox"/> institutional acts <input checked="" type="checkbox"/> not applicable			
9. SIGNIFICANT LETTER (Filing Copies and No.) None			
10. Schedule of Findings (Filing Copies and No.) 10-01-01 <u>MISSING VOUCHER SIGNATURE</u> Required <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable 10-01-02 <u>MISSING VOUCHER SIGNATURE</u> Required <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable 10-01-03 <u>MISSING VOUCHER SIGNATURE</u> Required <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable 10-01-04 <u>MISSING VOUCHER SIGNATURE</u> Required <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable 10-01-05 <u>MISSING VOUCHER SIGNATURE</u> Required <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable 10-01-06 <u>MISSING VOUCHER SIGNATURE</u> Required <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable 10-01-07 <u>MISSING VOUCHER 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